



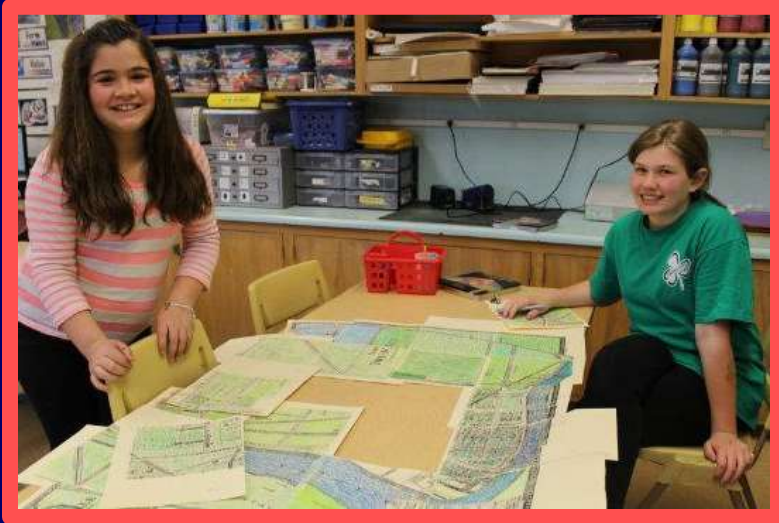
North Tonawanda City Schools

Achieving Excellence

2018-19 Budget Hearing

**Board of Education Meeting
May 8, 2018**

Introduction



In the budget hearing tonight there will be a review of the proposed 2018-19 budget presented in the administrative, capital, and program components as required by education law.

Meeting Agenda



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1. 2018-19 Budget Update
2. General Fund Budget
 1. Administration \$7,082,130
 2. Capital \$13,943,125
 3. Program \$56,862,194
 4. Revenues \$77,887,449
3. 2018-19 Budgetary Items
4. Proposition #1
General Fund Budget
\$77,887,449
5. Introduction of Candidates

**5.98% increase
over
2017-18 Budget**



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General Fund Budget Summary

2017-18 Budget

\$73,491,613

**2018-19 Proposed
Budget**

\$77,887,449

\$4,395,836 increase

Tax Levy Summary

**1.98% increase
over
2017-18 Budget**

2017-18 Budget

\$28,046,677

2018-19 Proposed
Budget

\$28,601,055

\$554,378 increase



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General Fund Expenditure Budget



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	PROPOSED	
BUDGET	BUDGET	%
2017-18	2018-19	Change
ADMINISTRATION		
\$6,931,557	\$7,082,130	2.17%
CAPITAL		
\$10,903,833	\$13,943,125	27.87%
PROGRAM		
\$55,656,223	\$56,862,194	2.17%
TOTALS		
\$73,491,613	\$77,887,449	5.98%

Administrative Budget Summary



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Component Detail	17-18	18-19
Board of Education	\$72,815	\$75,880
Chief School Admin	\$248,045	\$242,890
Finance Administration	\$415,628	\$480,385
Personnel Admin	\$431,677	\$554,247
Central Services	\$818,555	\$693,695
Special Items	\$840,230	\$822,775
Instructional Admin	\$2,031,702	\$2,050,612
Employee Benefits	\$2,072,905	\$2,161,646
ADMINISTRATIVE TOTAL	\$6,931,557	\$7,082,130

Capital Budget Summary



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Component Detail	17-18	18-19
Buildings & Grounds	\$5,509,141	\$5,448,220
District Transportation	\$ 0	\$110,000
Principal and Interest Payments	\$3,897,561	\$6,864,809
Employee Benefits	\$1,497,131	\$1,520,096
CAPITAL TOTAL	\$10,903,833	\$13,943,125

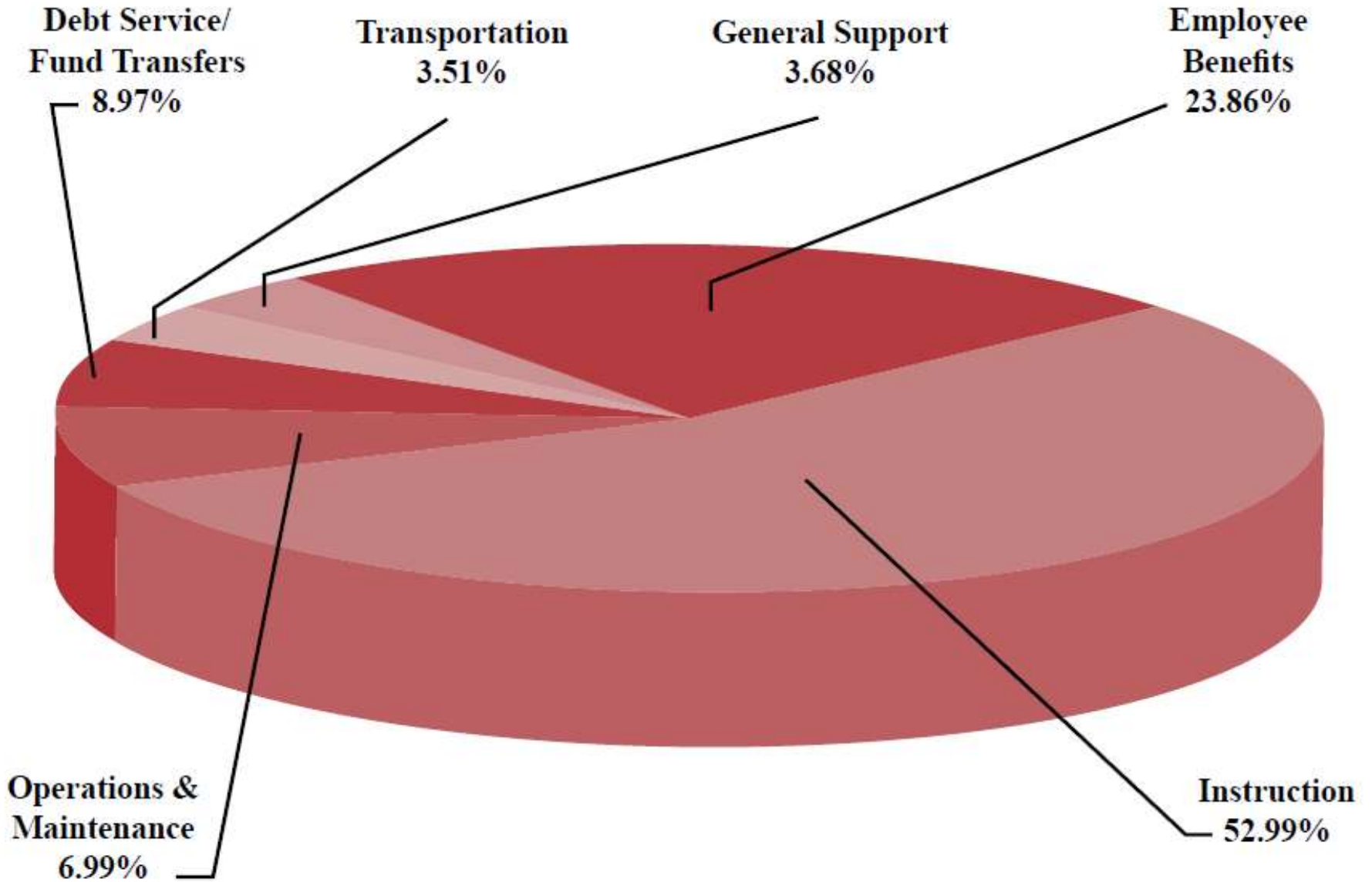
Program Budget Summary



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Component Detail	17-18	18-19
Teaching	\$19,473,105	\$19,588,145
Special Education	\$13,119,206	\$13,861,524
Occ Education	\$1,622,378	\$1,539,710
Instructional Media	\$1,148,995	\$1,516,450
Pupil Services	\$2,688,292	\$2,715,399
Transportation	\$2,594,560	\$2,613,643
Employee Benefits	\$14,884,686	\$14,902,323
Transfers	\$125,000	\$125,000
PROGRAM TOTAL	\$55,656,223	\$56,862,194

EXPENDITURES



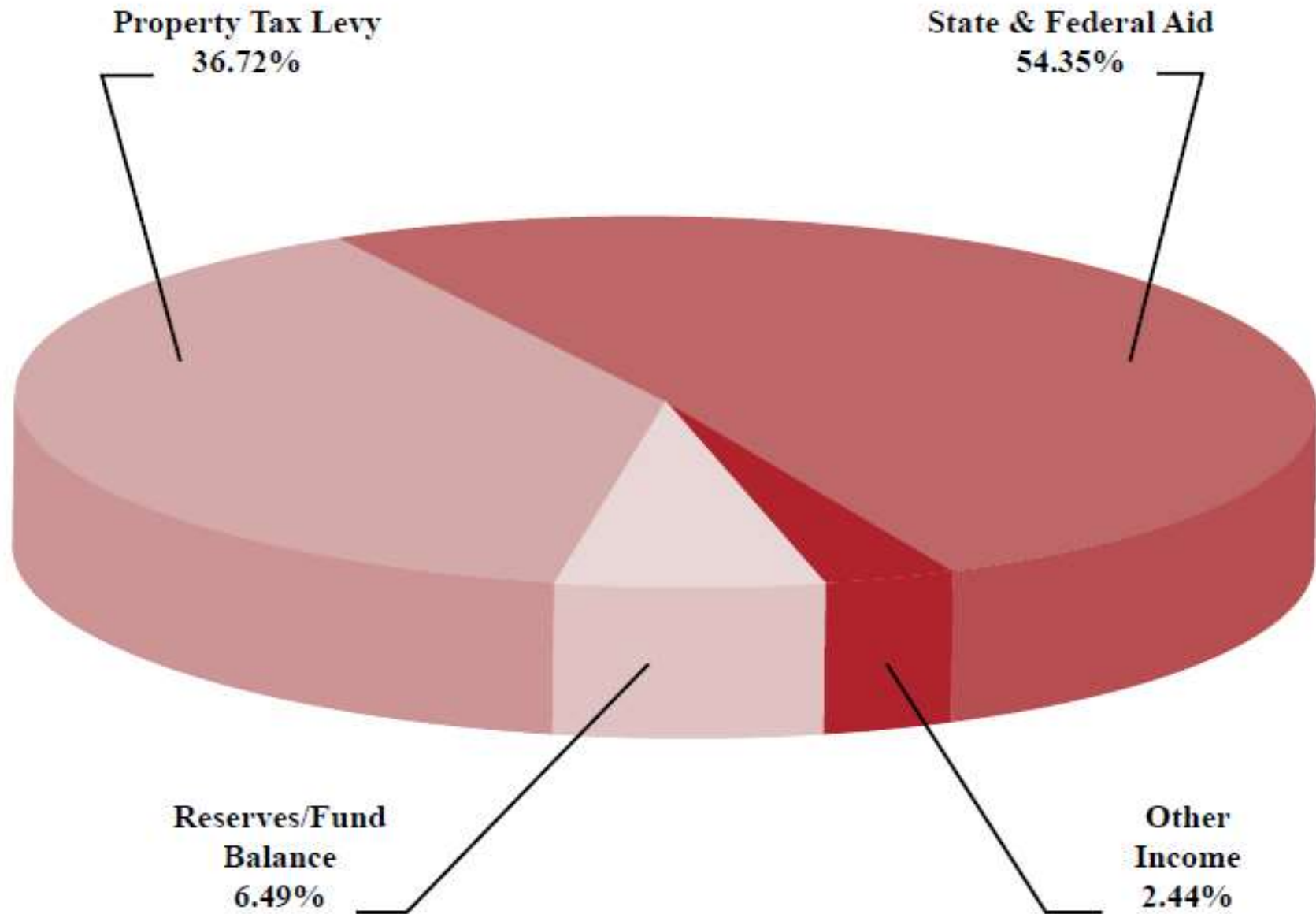
Revenue Budget Summary



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	REVENUES 2017-18	ESTIMATED REVENUES 2018-19
STATE / FEDERAL AID	\$38,558,709	\$42,332,552
OTHER INCOME	\$1,778,842	\$1,903,842
RESERVES / FUND BALANCE	\$5,107,385	\$5,050,000
T A X L E V Y	\$28,046,677	\$28,601,055
TOTAL ESTIMATED REVENUES	\$73,491,613	\$77,887,449

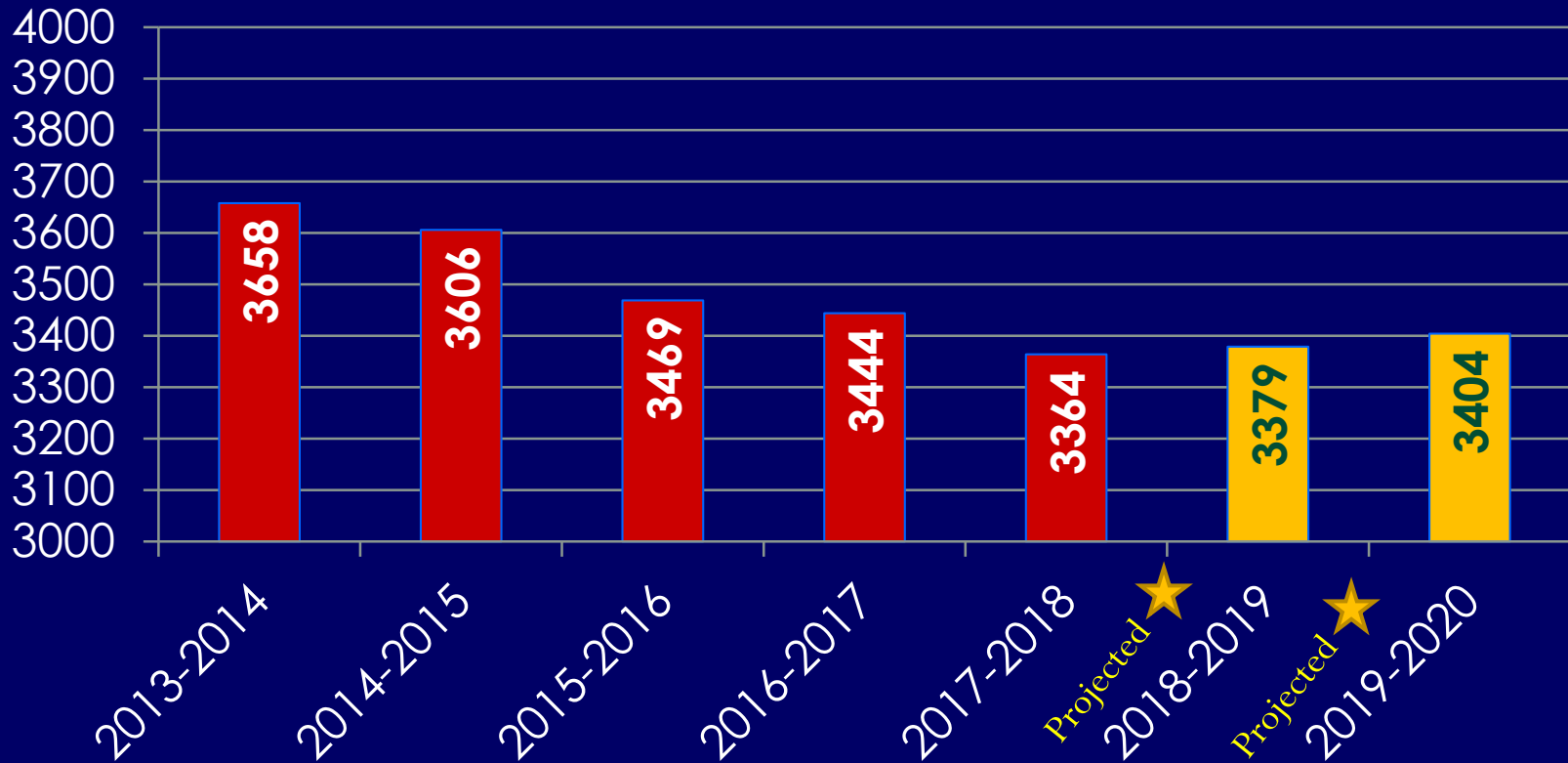
PROJECTED REVENUES



Enrollment Trends

2013 – 2020

Total Enrollment



Updated to reflect actuals - source educational services records



Updated to reflect live
Birth data from the DOH

Transportation Capital Expenditure

In the 2018-2019 budget year, the district is proposing to purchase a 22-passenger wheelchair bus and a 6-passenger vehicle for the purpose of transporting students as part of home to school services. These vehicles will be replacing vehicles that will need to be retired from the current district fleet.

\$100,000 Capital Outlay Project

Capital outlay projects were established by NYSED Department of Facilities Planning as a method for districts to maintain facilities, make modest upgrades, and improvements of up to \$100,000 between larger capital projects. The most important aspect of these projects is that they will generate state aid for the school district. Approximately 16% of the costs with local funds because the state will provide aid for approximately 84% providing a funding source for the district to reduce the local cost to taxpayers. In the 2018-2019 budget year the district is proposing to use these funds for a construction/reconstruction project to address security measures in school buildings.

Budget Initiatives

- Present a tax levy that is reasonable under these challenging times
- Continue Long Term Financial Plan that reduces the impact of anticipated future budgetary shortfalls by using reserves and estimated fund balances effectively
- Anticipate stable student population and effectively reflect that in the districts budget
- Current capital project which allows the district to review the current building configurations in a more efficient and effective manner.

**Summary of Positions
to Support New
Initiatives**

\$540,250



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Staff/Program	Building	Cost	Levy %
Technology (1 FTE)	6th Grade	\$52,500	0.19 %
Special Education (4 FTE)	K-3 and 4-6	\$210,000	0.75 %
Elementary Counselors (3 FTE)	K-3 and 4-6	\$157,500	0.56 %
Art (.5 FTE)	K-1	\$26,250	0.09 %
Music (1 FTE)	4th Grade Band	\$52,500	0.19 %
Grade Level Coordinators (add 3)	K-3 and 4-6	\$10,000	0.04 %
Library/21st Century Skills (.6 FTE)	4 - 6	\$31,500	0.11 %
Total		\$540,250	

BUDGET CHALLENGES

APPROPRIATIONS

- Benefits-(Retirement, Health)
- Bonds
- Staff costs-Taylor law and negotiated contracts
- Handicapped Tuition costs

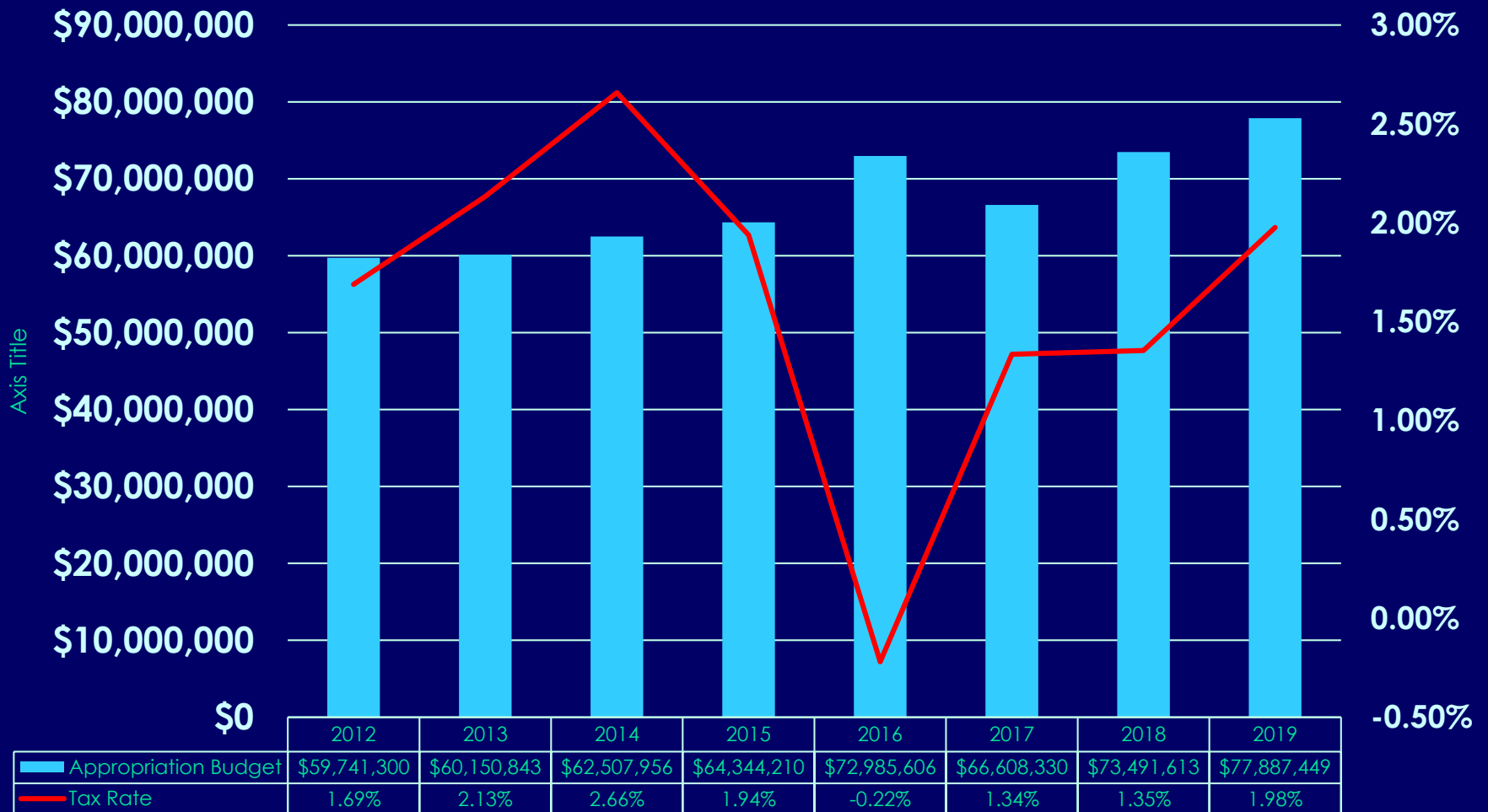
BUDGET CHALLENGES REVENUE

- Federal and State Aid
- Earnings: Interest, rentals- currently looking at processes that will increase interest and rental revenues
- Appropriation of Fund Balance and use of Reserves

Budget History & Proposed

A 7-Year Review and Proposed

Budget vs. Tax Rate



General Fund Budget-Contingency Budget and Tax Cap

Under the Tax Cap threshold legislation if the budget is defeated the district has one opportunity to present another budget before a contingent budget is adopted. If a contingent budget is adopted the district would need to make a combination of expenditure reductions and identify additional revenue sources of a minimum amount of \$554,378. Additionally, the district must implement other limitations that are required under contingency budgets legislation such as administrative percent limitations and various expenditures which are not allowed under the rules and regulations as stipulated under state laws (Student supplies, Certain equipment, etc.).

Tax Cap threshold- In June 2011 New York State adopted legislation which was proposed to limit the increase in property taxes in our state. Although the Cap identifies 2% as the limit it has put numerous exceptions that effect this rate. In reality very few districts if they met the restrictions as imposed by the legislation would actually be at the 2% figure. The items that effect the rate takes into account costs which exceed certain percentages (retirement) , capital outlay costs in any particular year and the allowable growth factor which takes into account assessment changes in a given community. *Our tax cap percent for 2018-19 is 3.33%.*

Tax Levy And Rates

**STAR
PROGRAM**



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	17-18	18-19	Change
Tax Levy	\$28,046,677	\$28,601,055	\$554,378
Tax Levy Rate	\$ 22.35	\$ 22.79	\$ 00.44
Estimated Impact on Taxes			
Increase on 100,000 household		\$ 44.18	
Increase on 100,000 household With STAR		\$ 32.65	
Increase on 100,000 household With Enhanced STAR		\$ 19.00	

Proposed Tax Levy Rate
Increase 1.98%
Below Tax Cap of 3.33%

PROPOSITION

Proposition #1

General Fund Budget

The proposed budget is presented to the voters of the district at \$77,887,449 a 5.98% increase.

NOTE: Increase in capital related costs which are aided by the state total \$3,077,247 which accounts for 4.19% of the increase.

Comments/Questions

- Board Members
- Public

Election of Board Members

Voters will elect three board members based on the top three vote getters for a three-year term from July 1, 2018 through June 30, 2021. Names are listed as they will appear on the Ballot.

Erica Robinson

Cheryl McMahon

Krista Vince Garland

Erik Herbert

Mario Gregori

Information regarding these candidates is available at the front desk and online.

NEXT STEP

Annual Election & Budget Vote

**May 15, 2018- Noon through 9PM
at
NTCSD Alumni Student Center**

